

**4.13(4)** *Special information required for city, school, or local ballot issue elections.* Committees expressly advocating the election or defeat of a candidate for city or school public office, or expressly advocating the passage or defeat of a local ballot issue, shall indicate in the designated spaces on the report summary page the date that the election is to be held, the period covered by the disclosure report, and the control county responsible for conducting the election.

**4.13(5)** *Signature on DR-2 Report Summary Page.* A disclosure report shall be signed by the individual filing the report. A disclosure report filed electronically using the board's Web site is deemed signed when filed.

This rule is intended to implement Iowa Code Supplement sections 68A.402 and 68A.403.

**351—4.14(68A,68B) Schedule A - Monetary Receipts.**

**4.14(1)** *Reporting of all monetary receipts; chronological or alphabetical listings.* The committee shall report the amounts of all monetary receipts which are accepted by the committee during the reporting period. If a contribution is returned to a contributor prior to the end of the reporting period and is not deposited into the committee's bank account, the contribution is deemed to have been rejected and shall not be reported. A contribution which is physically received and either deposited into the committee's account or not returned by the end of the reporting period is deemed to have been accepted. The schedule entries shall be listed in either chronological or alphabetical order by name of contributor.

**4.14(2)** *Date of contribution—date received.* The schedule shall include the complete date (month/day/year) that the contribution was physically received by a person on behalf of the committee. If the contribution is by check, the date of the contribution to be reported is the date the check is physically received by a person on behalf of the committee, even if this date is different from the date shown on the check. For contributions received by mail, the date of the contribution to be reported shall be the date that the recipient physically opens the envelope.

**4.14(3)** *Name and address of contributor; joint accounts.* The schedule shall include the name and address of each person who has made one or more contributions of money to the committee if the aggregate amount of contributions (either monetary or in-kind) received from that person in the calendar year exceeds \$25, except that the itemization threshold is \$200 for a state statutory political committee and \$50 for a county statutory political committee. In the case of a contribution by check, the contributor name on the disclosure report shall be the name shown as the account name on the account, except that if the check is on a joint account, the contribution shall be presumed to be from the person who signs the check. If the committee chooses to itemize contributions that are less than the required itemization threshold, it may do so, but shall either do so for all contributions or none of the contributions under the threshold.

**4.14(4)** *Unitemized contributions and freewill donations.* If the committee does not choose to itemize all contributions under the itemization threshold (\$25 for most committees, see Iowa Code Supplement section 68A.402(3)“b”), it shall aggregate these contributions and report the aggregate amount as “unitemized contributions.” No date received is required to be provided for miscellaneous unitemized contributions. Unitemized contributions may be solicited and received through a freewill donation such as a “fish bowl” or “pass the hat” collection if the collection is in compliance with rule 351—4.30(68A,68B). Unitemized contributions collected through freewill donations (the net amount of the collection after the itemization of those persons whose contributions of more than \$10 in the freewill collection resulted in exceeding the annual itemization threshold) shall be reported by showing the net amount as “unitemized contributions—pass the hat (or can collection or fish bowl, for example) collection.” The “date received” to be reported for a freewill donation is the date a representative of the committee takes possession of the proceeds of the collection.

**4.14(5) Relationship to candidate.** In the case of contributions to candidates' committees, the schedule shall include information indicating whether the contributor is related to the candidate within the third degree of consanguinity or affinity. "Consanguinity" means a relative through descent from common ancestors (by blood). "Affinity" means a relative through a current marriage. A husband has the same relation, by affinity, to his wife's blood relatives as she has to them by consanguinity and vice versa. "Degree of kinship" is determined by counting upward from one of the persons in question to the nearest common ancestor, and then down to the other person, calling it one degree for each generation in the ascending as well as the descending line. Under this rule, a woman's sister is related to her by consanguinity in the second degree. The sister is thus related to the woman's husband by affinity in the second degree. Other examples of relationships within the third degree between a contributor and a candidate would be the following: children and stepchildren (first degree); siblings and half-siblings (second degree); grandparents (second degree); grandchildren (second degree); aunts and uncles (third degree); nieces and nephews (third degree); great-grandparents (third degree) and great-grandchildren (third degree), all irrespective of whether the blood relationship is to the candidate or to the candidate's spouse.

**4.14(6) PAC ID number and PAC check number.** If a monetary contribution to a statewide or general assembly candidate is from a political committee other than a statutory committee (i.e., from a PAC), the candidate's committee receiving the contribution shall include in the spaces provided the board-assigned identification number of the contributing PAC and the PAC check number by which the contribution was made. A list of PAC ID numbers may be obtained from the board.

**4.14(7) Fund-raiser income.** Contributions arising from the sale of goods or services at a fund-raising event shall be designated by marking the indicated space on the schedule.

**4.14(8) Interest and other monetary receipts other than contributions.** If the monetary receipt is not a "contribution," the name and address of the source of the funds shall be identified in the space provided for the name and address of "contributor," with a notation as to the purpose of the payment, such as "bank interest."

**4.14(9) Reverse entries—refunds.** If a committee determines to decline or otherwise return a contribution after it has been received, accepted, and deposited, the committee may issue a refund to the contributor, which shall be reported on Schedule A as a reverse entry, reducing the monetary receipts.

This rule is intended to implement Iowa Code Supplement section 68A.402.

### **351—4.15(68A,68B) Schedule B - Monetary Expenditures.**

**4.15(1) Date expended.** The committee shall report the amounts of all itemized expenditures (expenditures of \$5 or more) made by the committee for the reporting period chronologically by the date expended. The date of the expenditure is the date the check is issued. The complete date (month/day/year) shall be provided.

**4.15(2) Name and address of recipient.** The schedule shall include the name and address of each person to whom disbursements, other than loan repayments, were made during the reporting period. (Loan repayments shall be reported on Schedule F.)

**4.15(3) Purpose of expenditure.** The schedule shall include a description of the purpose of each disbursement. The description shall be a clear and concise statement that specifically describes the transaction which has occurred. The following general terms are examples of descriptions which are not acceptable: "expenses," "reimbursement," "candidate expense," "services," "supplies," and "miscellaneous expense." The following are examples of acceptable descriptions: "printing—candidate yard signs," "printing—PAC membership solicitation letter," "mailing—candidate brochures," "reimbursement for candidate lodging to attend campaign event," or "mileage reimbursement—150 miles @ 25¢ per mile." A combined description is not acceptable unless sufficient information is provided so that the cost of separate purposes can be discerned, for example, "printing and mailing of 1,000 brochures."

**4.15(4) *Miscellaneous (unitemized) expenses.*** Notwithstanding the other provisions of this rule, disbursements of less than \$5 may be shown as miscellaneous disbursements or expenses for the period so long as the aggregate miscellaneous disbursements to any one person during a calendar year do not exceed \$100.

**4.15(5) *Candidate ID number and PAC check number.*** If a contribution is made by a political committee other than a statutory committee (i.e., by a PAC) to a statewide or general assembly candidate, the PAC making the contribution shall include in the spaces provided the board-assigned identification number of the recipient candidate's committee and the PAC check number by which the contribution was made. A list of candidate ID numbers may be obtained from the board.

**4.15(6) *Check transactions required.*** All disbursements, including all expenditures and any other withdrawals from committee funds, shall be by check. Cash withdrawals and "petty cash" accounts are not permitted. Committees' activities which necessitate cash drawers or other cash transactions shall be conducted and reported as provided by rule 351—4.36(68A,68B).

**4.15(7) *Reverse entries—refunds.*** If a committee receives a refund of all or part of a disbursement previously made, the committee shall report the refund on Schedule B as a reverse entry, reducing the monetary expenditures. The purpose should include an explanation as to why the refund was made.

**4.15(8) *Interest paid; bank charges.*** Although repayments of loan principal are reported on Schedule F (see rule 351—4.18(68A,68B)), interest payments on loans shall be reported on Schedule B. Bank service charges and fees (e.g., monthly service fees, costs for check printing, returned check charges) shall also be reported and identified on Schedule B.

This rule is intended to implement Iowa Code Supplement section 68A.402.

#### **351—4.16(68A,68B) Schedule D - Incurred Indebtedness.**

**4.16(1) *Reporting of debts and obligations other than monetary loans.*** The committee shall report all debts and obligations owed by the committee which are in excess of the thresholds in subrule 4.14(3). This applies to any unpaid debt or obligations incurred by the committee for the purchase of a good or service, either as a debt or obligation owed to the immediate provider of the good or service, or as a debt or obligation owed to an individual who initially personally paid for the good or service on behalf of the committee with the expectation of ultimately receiving reimbursement from the committee. However, monetary loans to the committee (which are deposited directly into the committee's account) shall be reported on Schedule F, not on Schedule D.

**4.16(2) *Date incurred; balance owed.*** The committee shall report the amounts of all indebtedness owed by the committee at the end of the reporting period, reported chronologically by the date incurred. The date the debt or obligation is incurred is the date on which the committee committed to obtaining the good or service underlying the obligation. This date may be earlier than the date the provider of the good or service issues a bill to the committee. For example, if the committee places a printing order, but the printer does not issue a bill until some time after the order is placed, the date which shall be reported as the date the debt was incurred is the date the order is placed, not the date the bill was issued. If the precise amount of the final bill is not known by the time the report is due, the committee shall provide its best estimate as to what the obligation will be, with an indication "(e)" that the amount reported is an estimate. The complete date (month/day/year) shall be provided. Debts and obligations incurred and reported in a prior reporting period but which remain unpaid as of the end of the current reporting period shall be included, showing the remaining balance on the obligation, as well as any new obligations incurred in the current reporting period. Payments of all or part of a previously reported obligation shall be reported as expenditures on Schedule B.

**4.16(3) *Name and address of person to whom the debt or obligation is owed.*** The schedule shall contain the name and address of each person to whom an obligation is owed, including both those obligations which were incurred during the reporting period and those outstanding obligations which are being carried forward from prior reports. If the obligation is owed to an individual who initially personally paid for the good or service on behalf of the committee with the expectation of ultimately receiving reimbursement from the committee, the original nature of the obligation shall be provided; the name and address of the original provider of the good or service shall also be provided, unless the nature of the obligation indicates that the obligation is for the anticipated reimbursement for mileage or postage stamps.

**4.16(4) *Nature of obligation.*** The schedule shall include a description of the nature of each obligation. The description shall be a clear and concise statement that specifically describes the transaction which has occurred. The following general terms are examples of descriptions which are not acceptable: “expenses,” “reimbursement,” “candidate expense,” “services,” “supplies,” and “miscellaneous expense.” The following are examples of acceptable descriptions: “printing—candidate yard signs,” “printing—PAC membership solicitation letter,” “mailing—candidate brochures,” “anticipated reimbursement for candidate lodging to attend campaign event,” or “anticipated mileage reimbursement—150 miles @ 25¢ per mile.” A combined description is not acceptable unless sufficient information is provided so that the cost of separate purposes can be discerned, for example, “printing and mailing of 1,000 brochures.”

This rule is intended to implement Iowa Code Supplement section 68A.402.

### **351—4.17(68A,68B) Schedule E - In-kind Contributions.**

**4.17(1) *Reporting of all in-kind contributions; chronological or alphabetical listings.*** The committee shall report the amounts of all in-kind contributions which are accepted by the committee during the reporting period. The schedule entries shall be listed in either chronological or alphabetical order by name of contributor.

**4.17(2) *Date of contribution—date received.*** The schedule shall include the complete date (month/day/year) on which the in-kind contribution was physically received by a person on behalf of the committee.

**4.17(3) *Name and address of contributor.*** The schedule shall include the name and address of each person who has made one or more in-kind contributions to the committee if the aggregate amount of contributions (either monetary or in-kind) received from that person in the calendar year exceeds \$25, except that the itemization threshold is \$200 for a state statutory political committee and \$50 for a county statutory political committee.

**4.17(4) *Relationship to candidate.*** In the case of in-kind contributions to candidates' committees, the schedule shall include information indicating whether the contributor is related to the candidate within the third degree of consanguinity or affinity, as defined in subrule 4.14(5).

**4.17(5) *Description of in-kind contribution; loaned equipment as in-kind contribution.***

*a.* The schedule shall include a description of the good or service contributed to the committee in kind. The description shall be a clear and concise statement that specifically describes the transaction which has occurred.

*b.* A committee's use of equipment owned by another organization, committee, or individual is reportable as an in-kind contribution. Equipment includes, but is not limited to, typewriters, calculators, copy machines, office furniture, computers and printers.

**4.17(6) *Fair market value.*** The committee shall provide either the actual (if known) or estimated fair market value of the good or service received.

**4.17(7) *Fund-raiser item.*** Goods or services contributed in kind for sale at a fund-raising event shall be designated by marking the indicated space on the schedule.

**4.17(8) *Unitemized contributions.*** Notwithstanding the other provisions of this rule, in-kind contributions with a fair market value less than the itemization threshold noted in subrule 4.17(3) may be reported as “unitemized in-kind contributions.”

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.18(68A,68B) Schedule F - Loans Received and Repaid.**

**4.18(1)** *Reporting of monetary loans (not debts and obligations for goods and services).* The committee shall report all loan activity made to or repaid by the committee during the reporting period. This applies to any loan of money which is deposited into the committee's accounts. However, other debts and obligations owed for the provision of goods or services to the committee (which are not monetary advances deposited into the committee's account) shall be reported on Schedule D, not on Schedule F.

**4.18(2)** *Report of lump sum of unpaid loans carried over from last report.* The schedule shall contain a beginning entry of the total unpaid loans as of the last report. Loans received and itemized on prior reports should not be re-itemized on the current report, except as necessary to indicate repayment activity.

**4.18(3)** *Date received.* The schedule shall include the complete date (month/day/year) the loan was physically received by a person on behalf of the committee. If the loan was by check, the date of the loan to be reported is the date the check is physically received by a person on behalf of the committee, even if this date is different from the date shown on the check.

**4.18(4)** *Date paid.* The schedule shall include the complete date (month/day/year) a full or partial loan repayment is made by the committee. The date of the repayment is the date the check is issued. Full or partial loan repayments shall be shown on this schedule and should not be reported on Schedule B. However, loan interest payments shall be reported on Schedule B (see rule 351—4.15(68A,68B)) and not on Schedule F. Loans which may be and are forgiven in full or in part are considered in-kind contributions and shall be itemized on Schedule E, with a cross-reference entry in the space provided on Schedule F.

**4.18(5)** *Name and address of lender.* The schedule shall include the name and address of each person who has made one or more loans of money to the committee during the reporting period, or to whom the committee makes a full or partial loan repayment during the reporting period. If the person who made the loan to the committee is not the original source of the money, when the original source of the money is a third party (such as a bank which loans money to an individual who loans it to the committee) or if a third party has personally paid and assumed a loan from the original lender (such as an individual who pays off the loan to the bank with the expectation of receiving the loan repayment from the committee), the report shall also identify the name and address of the third party.

**4.18(6)** *Relationship to candidate.* In the case of monetary loans to candidates' committees, the schedule shall include information indicating whether the lender is related to the candidate within the third degree of consanguinity or affinity, as defined in subrule 4.14(5).

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.19(68A,68B) Schedule G - Breakdown of Monetary Expenditures by Consultants.** A candidate's committee which enters into a contract with a consultant for future or continuing performance shall be required to report expenditures made to the consultant and the nature of the performance of the consultant which is expected to be received by the candidate's committee. A candidate's committee is required to report in Part 1 of Schedule G any contracts with consultants which it has negotiated, the complete name and address of the consultant, the period of time in which the contract is in effect, and estimates of performance to be derived from the contract. Expenditures made to the consultant during a reporting period shall be reported with all other expenditures on Schedule B, and debts incurred with the consultant during the reporting period shall be reported with all other debts on Schedule D. Additionally, a detailed breakdown of the expenditures made by the consultant shall be reported by the candidate's committee in Part 2 of Schedule G and shall include the date of the expenditure, the purpose of the expenditure and the amount of the expenditure. The description of the purpose of the expenditure shall be consistent with the provisions of subrule 4.15(3).

For purposes of this rule, “contract” means an oral or written agreement between two parties for the supply or delivery of specific services in the course of the campaign. “Performance” means the execution or fulfillment of the contractual agreement. “Nature of performance” means a clear description of the specific services received or benefit derived as the result of a contract with a consultant. “Estimate of performance” means a clear description of the expected services the candidate reasonably expects to be received or benefit to be derived during the period of the contract.

This rule is intended to implement Iowa Code Supplement sections 68A.102 and 68A.402.

**351—4.20(68A,68B) Schedule H - Campaign Property.**

**4.20(1) *Ongoing inventory.*** Equipment, supplies, or other materials purchased with campaign funds or received in kind are campaign property. Campaign property, other than consumable campaign property, with a value of \$500 or more when acquired by the committee shall be listed on the inventory section of the schedule. The property shall be listed on each report until it is disposed of by the committee or its residual value falls below \$100 and the property is listed once as having a residual value of less than \$100. “Consumable campaign property” means stationery, yard signs, and other campaign materials that have been permanently imprinted to be specific to a candidate or election. For property purchased by the committee, the date purchased shall be the earlier of the date the committee attained physical possession of the property or the date the committee issued payment for the property. For in-kind contributions, the date received shall be the date on which the committee attained physical possession of the property. The committee shall provide the complete date (month/day/year). The schedules shall include the purchase price of property purchased by the committee and the actual or estimated fair market value of property received as an in-kind contribution, as well as the actual or estimated current fair market value of the property at the end of the current reporting period.

**4.20(2) *Sales or transfers of campaign property.*** The schedule shall include information regarding the sale or transfer of campaign property, other than consumable campaign property, which occurred during the current reporting period. The information shall include the complete date of the transaction (month/day/year), the name and address of the purchaser or donee, and a description of the property. If the property is sold, the information shall include the sales price received; if the property is donated, the information shall include the fair market value of the property at the time of the transfer.

This rule is intended to implement Iowa Code Supplement sections 68A.304 and 68A.402.

**351—4.21(68A) Reconciled bank statement required with January report and final report.**

**4.21(1)** A committee that participates in an election at the state level and that is required by Iowa Code Supplement section 68A.402 to file a disclosure report on or before January 19 of each year shall attach to or submit with that disclosure report a copy of the committee’s bank statement that includes activity through December 31 of the year reported.

**4.21(2)** A committee that participates in an election at the county, city, school, or other political subdivision level and that is required by Iowa Code Supplement section 68A.402 to file a disclosure report on or before January 19 of each year is not required to attach or submit a copy of the committee’s bank statement unless requested to do so by the board. If such a committee is requested to file the bank statement, the committee shall comply with the requirements of rule 351—4.21(68A).

**4.21(3)** If the bank statement cycle is such that the committee has not received the statement including activity through December 31 by the date for filing the January report, the committee shall separately file or submit the bank statement within ten days after receipt of the statement by the committee.

**4.21(4)** The committee shall include a reconciliation to justify outstanding checks and other discrepancies between the ending balance on the bank statement and the ending balance on the disclosure report.

**4.21(5)** A committee that files a final disclosure report shall comply with the requirements of sub-rule 4.54(3) concerning the filing of a final bank statement.

**4.21(6)** A committee seeking a waiver from the requirements of this rule may do so in accordance with 351—Chapter 15.

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.22(68A,68B) Verification of reports; incomplete reports.**

**4.22(1)** The board staff will review and desk audit each disclosure report. The board may contact other parties to verify the accuracy and completeness of the reports. The board may contact a representative of the committee and may contact other parties to determine the authenticity of information provided about filed reports.

**4.22(2)** If, upon review, board staff determine that a committee's report is incomplete because required information has been omitted or has been incorrectly reported, the staff shall communicate the deficiencies to the committee. A failure to satisfactorily respond to or to remedy the error or omission may be grounds for a violation of Iowa Code Supplement section 68A.402 as a failure to file a report which conforms to the requirements of that provision.

This rule is intended to implement Iowa Code Supplement section 68A.402 and Iowa Code section 68B.32A.

**351—4.23(68A,68B) Amendment—statements, disclosure reports and notices.** A committee may amend a previously filed statement of organization, disclosure report or notice of dissolution. To amend a previously filed statement, report or notice, the committee shall file an amended document on the approved form and shall designate on the form in the space provided, if applicable, that the document being filed is an amendment to a previously filed statement, report or notice. The term "amended document" as used in this rule shall mean a document on forms issued by the board which includes only the information which is being added, deleted or changed from a previously filed statement of organization or notice of dissolution.

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.24** Reserved.

**351—4.25(68A,68B) Legitimate expenditures of campaign funds.**

**4.25(1)** Expenses which may be paid from campaign funds for campaign purposes include, but are not limited to, the following items so long as the items promote or enhance the candidacy of the candidate:

- a.* Electronic media advertising, such as radio, cable television and commercial television.
- b.* Published advertising, such as newspaper, magazine, newsletter and shopper advertising.
- c.* Printed promotional materials, such as brochures, leaflets, flyers, invitations, stationery, envelopes, reply cards, return envelopes, campaign business cards, direct mailings, postcards and "cowboy" political cards.
- d.* Political signs, such as yard signs, car signs, portable outdoor advertising, stationary outdoor advertising and billboards.
- e.* Political advertising specialty items, such as campaign buttons, campaign stickers, bumper stickers, campaign pins, pencils, pens, matchbooks, balloons, scratch pads, calendars, magnets, key chains, campaign caps and T-shirts.
- f.* Travel and lodging expenses of the campaign workers for campaign purposes and political party activities. Travel and lodging expenses for a candidate to attend a national political party convention are also permitted.
- g.* Contributions to political party committees.

*h.* Payment for fund-raiser tickets for meals for events sponsored by a nonparty political committee or by another candidate's committee that the candidate actually attends provided that the payment for the meal is limited to the actual cost of the ticket or \$25, whichever is less. If a candidate determines that attendance by one guest would promote or enhance the candidacy, a ticket for the guest's meal is a legitimate campaign expense, provided that the candidate and guest actually attend, and that payment for each meal is limited to the cost of a ticket or \$25, whichever is less.

*i.* General campaign expenditures, such as printing, copy machine charges, office supplies, campaign photographs, gambling permits, fund-raiser prizes, postage stamps, postage meter costs, bulk mail permits, telephone installation and service, facsimile charges, and computer services. However, the purchase or rental of formal wear to attend a political event is not a permissible general campaign expenditure.

*j.* Purchase or lease of campaign equipment, such as copy machines, telephones, facsimile machines, computer hardware, software and printers.

*k.* Purchase or lease of campaign office space, parking lots or storage space and the payment for campaign office utilities and maintenance.

*l.* Payment of salaries, fringe benefits, bonuses, and payroll taxes of paid campaign staff. Family members who perform actual work or services for a campaign may be compensated for such work or services.

*m.* Payment for check printing and financial institution banking service charges.

*n.* Lease or rental of a campaign vehicle, provided that a detailed trip log which provides dates, miles driven, destination and purpose is maintained, and that noncampaign miles are reimbursed to the committee at an amount not to exceed the current rate of reimbursement allowed under the standard mileage rate for computations of business expenses pursuant to the Internal Revenue Code. However, the purchase of a campaign vehicle is prohibited.

*o.* Reimbursement to candidates and campaign workers for mileage driven for campaign purposes in a personal vehicle, provided that a detailed trip log which provides dates, miles driven, destination and purpose is maintained, and that reimbursement is paid at an amount not to exceed the current rate of reimbursement allowed under the standard mileage rate for computations of business expenses pursuant to the Internal Revenue Code.

*p.* Payment for food expenses and supplies for campaign-related activities, such as the purchase of food, beverages and table service for fund-raising events or campaign volunteers. However, except as provided in paragraph "*h*," the purchase of tickets for meals or fund-raising events for other candidates is prohibited, and the purchase of groceries for the candidate or candidate's family is also prohibited. Payment for meals for the candidate (other than those involving tickets for fund-raiser events as addressed in paragraph "*h*") is permitted as an allowable expenditure for campaign purposes if the meal was associated with campaign-related activities.

*q.* Payment of civil penalties and hearing costs assessed by the board.

*r.* Payment for the services of attorneys, accountants, consultants or other professional persons when those services relate to campaign activities.

*s.* Subscriptions to newspapers and periodicals that circulate within the area represented by the office that a candidate is seeking or holds, that contain information of a general nature about the state of Iowa, or that contain information useful to all candidates such as The Wall Street Journal and Roll Call. Candidates who are unsure whether a subscription is permissible shall seek guidance from the board prior to paying for the subscription with campaign funds.

*t.* Membership in service organizations including a local chamber of commerce.

*u.* Repayment of campaign loans made to the committee. Candidates who make loans to their own committees shall not charge interest on the loans in excess of 5 percent.

*v.* Purchase of reports of other candidates and political committees so long as the reports' contents are not used for solicitation or commercial purposes.



w. Donations to charitable organizations unless the candidate or the candidate's spouse, child, step-child, brother, brother-in-law, stepbrother, sister, sister-in-law, stepsister, parent, parent-in-law, or stepparent is employed by the charitable organization and will receive a direct financial benefit from a donation.

x. Contributions to federal, state, county and city political party committees.

y. Refunds to contributors when a contribution has been accepted in error, or when a committee chooses to dispose of leftover funds by refunding them in prorated shares to the original contributors.

z. Payment for items with a purchase price not to exceed \$250 per person that are presented to committee workers in recognition of services to the committee.

aa. Expenses incurred with respect to an election recount as provided in Iowa Code section 50.48.

bb. The sharing of information in any format such as computer databases containing yard sign locations or lists of registered voters with another candidate's committee.

**4.25(2)** Expenses which may be paid from campaign funds for educational and other expenses associated with the duties of office include, but are not limited to, the following items:

a. Purchase or lease of office supplies and equipment, such as paper, copy machines, telephones, facsimile machines, computer hardware, software and printers.

b. Travel, lodging and registration expenses associated with attendance at an educational conference of a state, national, or regional organization whose memberships and officers are primarily composed of state or local government officials or employees. However, meal expenses are not allowable as expenses associated with the duties of office under any circumstances.

c. Meals and other expenses incurred in connection with attending a local meeting to which the officeholder is invited and attends due to the officeholder's official position as an elected official.

d. Purchases of small, incidental items such as pencils, pens, rulers and bookmarks provided to members of the public touring the offices of the state or a political subdivision. However, such items distributed on public property shall not expressly advocate the election or defeat of a candidate or the adoption or defeat of a ballot issue as prohibited in Iowa Code Supplement section 68A.505. For example, a bookmark bearing the state seal could be distributed on public property, while a bookmark that identified the donor as a candidate for office could not be distributed on public property.

e. Gifts purchased for foreign dignitaries when the officeholder is part of an official trip out of the country such as a trade mission or exchange program.

f. Printing of additional stationery and supplies above the standard allotment of the state or political subdivision.

**4.25(3)** Expenses which may be paid from campaign funds for constituency services include, but are not limited to, the following items:

a. Mailings and newsletters sent to constituents.

b. Polls and surveys conducted to determine constituent opinions.

c. Travel expenses incurred in communicating with members of an elected official's constituency, provided that a detailed trip log which provides dates, miles driven, destination and purpose is maintained, and that reimbursement is paid at an amount not to exceed the current rate of reimbursement allowed under the standard mileage rate for computations of business expenses pursuant to the Internal Revenue Code. However, meal expenses are not allowable as expenses associated with constituency services under any circumstances.

d. Holiday and other greeting cards sent to constituents.

This rule is intended to implement Iowa Code Supplement sections 68A.301, 68A.302, and 68A.303.

### **351—4.26(68A) Transfers between candidates.**

**4.26(1)** *Transfer of assets between different candidates.* A candidate's committee may transfer an asset to a candidate's committee established by a different candidate so long as the recipient committee pays the transferring committee the fair market value of the asset and the transaction is properly disclosed on each committee's disclosure report.

**4.26(2) *Transfer of assets for same candidate.*** A candidate's committee may transfer funds, assets, loans, and debts to a committee established for a different office when the same candidate established both committees.

This rule is intended to implement Iowa Code Supplement section 68A.303.

**351—4.27(68A) Filing of independent expenditure statement.** Pursuant to Iowa Code Supplement section 68A.404, any person except a candidate or a registered committee that makes one or more independent expenditures in excess of \$750 in the aggregate shall file an independent expenditure statement.

**4.27(1) *Independent expenditure defined.*** "Independent expenditure" means an expenditure for a communication that expressly advocates the election or defeat of a candidate or that expressly advocates the passage or defeat of a ballot issue when the expenditure is made without the prior approval of or coordination with a candidate, candidate's committee, or a ballot issue committee. "Independent expenditure" also means "independent expenditure" as defined in subrule 4.53(3).

**4.27(2) *Independent expenditure statement.*** The following information shall be disclosed on the independent expenditure statement:

- a. The name, mailing address, and telephone number of the person that files the statement, including the name, mailing address, and telephone number of a contact person, if applicable.
- b. A description of the position that is advocated by the person that files the statement such as whether the communication was for a particular candidate or was against a particular candidate.
- c. The name and address of the committee that benefits from the expenditure.
- d. The dates on which the expenditure or expenditures took place.
- e. A description of the nature of the action taken that resulted in the expenditure or expenditures such as a newspaper advertisement, direct mailing, or brochure.
- f. The actual cost or fair market value of the expenditure or expenditures.

**4.27(3) *Place of filing.*** An independent expenditure statement shall be filed with the board at 514 E. Locust, Suite 104, Des Moines, Iowa 50309, or by fax at (515)281-3701. The board shall immediately make the independent expenditure statement available for public viewing via the board's Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics).

**4.27(4) *Time of filing.*** An independent expenditure statement shall be filed within 48 hours of the making of an independent expenditure exceeding \$750 or independent expenditures exceeding \$750 in the aggregate. An independent expenditure is deemed made at the time that the cost is incurred.

**4.27(5) *Failure to file.*** A person that fails to timely file an independent expenditure statement shall be subject to the imposition of civil penalties pursuant to 351—subrule 10.2(7).

**4.27(6) *Attribution statement applicable.*** Any person that makes an independent expenditure in any amount shall comply with the appropriate "paid for by" attribution statement pursuant to rule 351—4.38(68A,68B).

**4.27(7) *Other filings not required.*** A person that properly files an independent expenditure statement shall not be required to file a statement of organization registering a committee or file public disclosure reports.

**4.27(8) *Campaign committees.*** A committee that makes an independent expenditure shall disclose the transaction on the committee's appropriate disclosure report and shall not file an independent expenditure statement.

This rule is intended to implement Iowa Code Supplement section 68A.404.

**351—4.28(68A) Prohibition on contributions and independent expenditures by foreign nationals.** As provided in Federal Election Commission regulation 11 CFR 110.20, a foreign national shall not, directly or indirectly, make a contribution or expenditure of money or other thing of value, or specifically promise to make a contribution, in connection with a state or local campaign or election in Iowa. A foreign national shall not, directly or indirectly, make a contribution to a campaign committee organized under Iowa Code Supplement chapter 68A. Foreign nationals are also prohibited from making independent expenditures in relation to any state or local campaign or election in Iowa.

**4.28(1) *Foreign national defined.*** “Foreign national” means a person who is not a citizen of the United States and who is not lawfully admitted for permanent residence. “Foreign national” also includes a “foreign principal,” such as a government of a foreign country or a foreign political party, partnership, association, corporation, organization, or other combination of persons that has its primary place of business in or is organized under the laws of a foreign country. “Foreign national” shall not include any person who is a citizen of the United States or who is a national of the United States.

**4.28(2) *Acceptance of contributions and independent expenditures from foreign nationals.*** No person shall knowingly accept or receive any contribution from a foreign national with regard to such person’s election-related activities.

**4.28(3) *Participation by foreign nationals in decisions involving election-related activity.*** A foreign national shall not, directly or indirectly, participate in the decision-making process of any person, including a corporation, labor organization, political committee, or political organization, with regard to such person’s election-related activities. Decisions including election-related activities include decisions involving the making of contributions, donations, or expenditures in connection with elections for state or local office or decisions involving the administration of a political committee.

This rule is intended to implement Iowa Code Supplement chapter 68A.

**351—4.29(68A,68B) Contributions by minors.** Persons under 18 years of age may make contributions to a candidate or political committee if all of the following conditions exist:

1. The decision to contribute is made knowingly and voluntarily by the minor;
2. The funds, goods, or services contributed are owned or controlled exclusively by the minor, such as income earned by the minor, the proceeds of a trust for which the minor is the beneficiary, or a savings account opened and maintained exclusively in the minor’s name; and
3. The contribution is not made from the proceeds of a gift, the purpose of which was to provide funds to be contributed, or is not in any other way controlled by another person.

This rule is intended to implement Iowa Code Supplement section 68A.404.

**351—4.30(68A,68B) Funds from unknown source prohibited; subsequent identification of source; notice to contributors.**

**4.30(1) *Anonymous contributions in excess of \$10 prohibited.*** No person shall make a contribution in excess of \$10 to a committee without providing the person’s name and address to the committee. The committee shall not maintain in any campaign account funds in excess of \$10 that cannot be accounted for and reconciled with the committee’s disclosure reports.

**4.30(2) *Escheat to the state.*** Any contribution in excess of \$10 from an unknown source or campaign funds in excess of \$10 that cannot be accounted for and reconciled shall escheat to the state of Iowa as required by Iowa Code Supplement section 68A.501. A committee required to escheat shall escheat such funds by depositing the funds into the committee’s campaign account and issuing a committee check to the general fund in the same amount. The committee check shall be sent to the board office at 514 E. Locust, Suite 104, Des Moines, Iowa 50309, for transmittal to the director of revenue and finance.

**4.30(3) *Subsequent identification of source.*** A committee discovering the source of any funds that have been escheated to the state may make an application to the board for a return of the funds if the following requirements are met:

- a. The committee has not dissolved;
- b. Documentation of the name and address of the source is provided;
- c. The amount requested to be returned is in excess of \$100; and
- d. The application is made within 90 days of the date of the deposit in the general fund of the state of Iowa.

**4.30(4) Notice at fund-raising event.** Pursuant to Iowa Code Supplement section 68A.501, a person requested to make a contribution at a fund-raising event shall be advised that it is illegal to make a contribution in excess of \$10 unless the person making the contribution also provides the person's name and address. Notice of the requirement to provide a person's name and address for a contribution in excess of \$10 may be made orally or in a written statement that is displayed at the fund-raising event.

This rule is intended to implement Iowa Code Supplement section 68A.501.

**351—4.31(68A) Information required for a trust to avoid a contribution in the name of another person.** A contribution to a committee by a trustee solely in the name of the trust constitutes a contribution in the name of another person as prohibited in Iowa Code Supplement section 68A.502 unless the recipient committee publicly discloses the contribution as provided in this rule.

**4.31(1) Living or revocable trust.** If the contribution involves a trust identified as a revocable trust or a living trust that does not file a separate trust tax return and whose federal tax ID number is the same as the social security number of the grantor who creates the trust and who is also a trustee, the contribution shall be reported by the recipient committee as being made by the "(name) revocable (or living) trust."

**4.31(2) Other trusts.** For a contribution involving a trust that does not qualify under subrule 4.31(1), the recipient committee shall identify the trust, the trustee, and the trustor.

**4.31(3) Registering a committee.** A trust, except for a living or revocable trust, that raises or spends more than \$750 for campaign activities shall register a political committee (PAC) and shall file disclosure reports. A trust, except for a living or revocable trust, that makes a one-time contribution in excess of \$750 may file Form DR-OTC in lieu of filing a statement of organization and filing disclosure reports.

This rule is intended to implement Iowa Code Supplement sections 68A.402(6) and 68A.502.

**351—4.32(68A) Contributions from political committees not organized in Iowa.** Iowa committees may receive contributions from committees outside Iowa, and committees outside Iowa may contribute to Iowa committees provided the out-of-state committee complies with either subrule 4.32(1) or subrule 4.32(2).

**4.32(1) Regular filings.** Out-of-state committees may choose to comply with the regular disclosure filing requirements in Iowa Code Supplement sections 68A.201 and 68A.402 by filing a statement of organization and periodic disclosure reports.

**4.32(2) Verified statement of registration.** In lieu of filing a statement of organization and regular disclosure reports as required by Iowa Code Supplement sections 68A.201 and 68A.402, the out-of-state committee shall send a verified statement registration form (VSR) with each contribution in excess of \$50, and shall also file a copy with the board. The VSR shall contain the following information:

- a. The complete name, address and telephone number of the out-of-state committee;
- b. The state or federal agency with which the out-of-state committee is registered;
- c. All parent entities or other affiliates or sponsors of the out-of-state committee;
- d. The purpose of the out-of-state committee;
- e. The name, address and telephone number of an Iowa resident authorized to receive service on behalf of the out-of-state committee;
- f. The name and address of the Iowa recipient committee;
- g. The date and amount of the contribution, including description if the contribution is in-kind; and
- h. An attested statement that the jurisdiction with which the out-of-state committee is registered has reporting requirements substantially similar to those of Iowa Code Supplement chapter 68A. The statement shall include confirmation that the contribution is made from an account that does not accept contributions prohibited by Iowa Code Supplement section 68A.503 unless the contribution from the out-of-state committee is made to an Iowa ballot issue committee.

**4.32(3) Signature.** The VSR shall be signed by the individual filing the VSR on behalf of the out-of-state committee.

**4.32(4) *Copy filed with the board.*** A copy of every VSR filed with a contribution in excess of \$50 shall be filed with the board at 514 E. Locust, Suite 104, Des Moines, Iowa 50309, or by fax at (515)281-3701.

**4.32(5) *When filed.*** The VSR shall be filed with the board on or before the fifteenth day after the date of the contribution, or mailed bearing a United States Postal Service postmark dated on or before the fifteenth day after the date of the contribution. For purposes of this subrule, “date of the contribution” means the day, month, and year the contribution check is dated. If the board deems it necessary, a copy of any contribution check may be required to be filed with the board. When a copy of a check is required to be filed with the board, the copy shall be filed within ten days after notice by the board.

**4.32(6) *Enhanced filing.*** An out-of-state committee determining that the jurisdiction under which the committee is registered does not have reporting requirements substantially similar to those of Iowa Code Supplement chapter 68A may choose to comply by enhancing the committee’s filing in the other jurisdiction. The enhanced filing shall meet the reporting requirements of Iowa Code Supplement chapter 68A for the reporting period during which contributions to Iowa committees are made. The report shall cover a period of at least one month. An out-of-state committee choosing this option shall comply with the VSR procedures in subrule 4.32(2) and attach a signed statement that the report has been enhanced to satisfy the Iowa reporting requirements.

This rule is intended to implement Iowa Code Supplement section 68A.201(5).

**351—4.33(68A,68B) Reporting of earmarked contributions.** A political committee is permitted to receive contributions from its contributors which are earmarked to be donated to a specific candidate’s committee or another political committee. A political committee receiving and transmitting earmarked contributions is required to list on its disclosure report the name of the contributor and the name of the candidate or committee for which the contribution was earmarked. The political committee is further required to inform the treasurer of the recipient committee in writing of the name of the individual contributor, as well as the name of the committee which has collected the contribution. The committee receiving the earmarked contribution is required to disclose on its report both the name of the individual contributor and the sponsoring committee.

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.34(68A) Request for inactive status by county central committees—procedure.**

**4.34(1) *Request for inactive status.*** If a county central committee of any political party temporarily disbands because it has no officers and has ceased to function, the committee may file a request for inactive status with the board. A committee has ceased to function when it holds no administrative, organizational, or candidate meetings or fundraisers and when it has made no expenditures for a period of three months. The request must be in writing and filed by the former chairperson or treasurer of the committee. The request shall include a certification by the appropriate state party pursuant to subrule 4.34(2). Once the board grants inactive status, the requirement to file campaign disclosure reports will be waived.

**4.34(2) *Certification by state party.*** A request for inactive status shall include a written certification by an officer of the respective state party. The certification shall state the date of the central committee’s last meeting or function, the date of its last financial transaction, the name and address of the financial institution in which the central committee’s funds are on deposit, and the fund balance.

**4.34(3) *Return to active status.*** In order for a county central committee to return to active status, the committee shall file an amended statement of organization disclosing the information required by Iowa Code Supplement section 68A.201. The committee shall also verify the fund balance. Campaign disclosure reports will be due on the next report due date following return to active status and for each reporting period thereafter.

**4.34(4) Political organizations granted party status.** A political organization that is certified as a political party by meeting the requirements of Iowa Code section 43.2 shall provide the board with the name of any county that will not be organizing a county central committee. A county subsequently organizing a county central committee may do so by filing a statement of organization pursuant to Iowa Code Supplement section 68A.201.

**4.34(5) Loss of party status.** The board shall automatically classify as a political committee (PAC) any political organization that loses its status as a political party by failing to meet the requirements of Iowa Code section 43.2. The board shall automatically classify as a political committee (PAC) any county central committee that operated under the former political party. A political committee that no longer desires to be active is not eligible to apply for inactive status, but may dissolve by complying with the requirements of Iowa Code Supplement section 68A.402(5) and rule 351—4.54(68A,68B).

**4.34(6) Failure to comply.** A person violating the provisions of this rule may be subject to disciplinary action by the board, including the assessment of civil penalties for not filing reports or for late filing of reports.

This rule is intended to implement Iowa Code Supplement section 68A.402(5).

**351—4.35(68A) Permanent organizations forming temporary political committees; one-time contributor filing Form DR-OTC.** Pursuant to Iowa Code Supplement section 68A.402(6), a permanent organization temporarily engaging in activity that exceeds the \$750 financial filing threshold described in rule 351—4.1(68A,68B) is required to organize and register a political committee (PAC), file disclosure reports, and, upon completion of activity, file a notice of dissolution. A permanent organization that is temporarily a political committee shall comply with all of the campaign laws in Iowa Code Supplement chapter 68A and this chapter. A permanent organization that makes loans to a candidate or committee or that is owed debts from a candidate or committee is not deemed to be engaging in political activity requiring registration.

**4.35(1) Form DR-OTC.** A permanent organization that makes a one-time contribution in excess of \$750 to a committee may, in lieu of filing a statement of organization, disclosure reports, and a notice of dissolution, file Form DR-OTC. The following information shall be disclosed on Form DR-OTC:

- a. The name and address of the organization making the contribution.
- b. The name and address of a contact person for the organization making the contribution.
- c. The name and address of the campaign committee receiving the contribution. If the contribution is to a candidate or a candidate's committee, the source of the original funds used to make the contribution shall be disclosed.
- d. The date and amount of the contribution. If the contribution is an in-kind contribution, a description of the provided goods or services must be included.
- e. The date of election and the county in which the recipient committee is located if the committee is a county or local committee.
- f. The signature and date of the individual filing Form DR-OTC.

A permanent organization that makes more than one contribution is not eligible to file Form DR-OTC and is required to file a statement of organization, file disclosure reports, and file a notice of dissolution.

**4.35(2) Place of filing.** Form DR-OTC shall be filed with the board at 514 E. Locust, Suite 104, Des Moines, Iowa 50309, or by fax at (515)281-3701.

**4.35(3) Time of filing.** Form DR-OTC shall be filed with the board within ten days after the one-time contribution in excess of \$750 is made. The form must be physically received by the board or, if mailed, must bear a United States Postal Service postmark dated on or before the report due date. A faxed Form DR-OTC must be submitted on or before 11:59 p.m. of the tenth day after the organization of the committee is required. If the tenth day falls on a Saturday, Sunday, or holiday on which the board office is closed, the filing deadline is extended to the next working day when the board office is open.

**4.35(4) *Failure to register.*** If the board discovers that a permanent organization has become subject to the provisions of Iowa Code Supplement chapter 68A but did not timely file a statement of organization or file Form DR-OTC, as applicable, the permanent organization is subject to the possible imposition of board sanctions.

**4.35(5) *Partial refund of contribution.*** A committee that receives a contribution from a permanent organization that causes the organization to become subject to the provisions of Iowa Code Supplement chapter 68A may refund all or part of a contribution to the organization so as to reduce the contribution to \$750 or less and remove the organization's filing obligations.

This rule is intended to implement Iowa Code Supplement sections 68A.102(18) and 68A.402 as amended by 2004 Iowa Acts, House File 2319, section 1.

**351—4.36(68A,68B) *Cash transactions.*** All disbursements, including all expenditures and any other withdrawals from committee funds, shall be by check. Cash withdrawals and "petty cash" accounts are not permitted. If a committee fund-raising activity necessitates a cash drawer for making change or other cash transactions, the committee may issue a check payable to the committee treasurer or the candidate, in the case of a candidate's committee, or payable to the committee treasurer or the committee chairperson, in the case of a political committee. The purpose of the expenditure shall be reported on Schedule B as "cash advance for (describe activity, e.g., concession stand cash drawer)." Upon completion of the fund-raising activity, the committee shall redeposit the same amount as that which was advanced into the committee account. The redeposit shall be reported as a reverse entry on Schedule B as a "redeposit of cash advance for (describe activity)." The proceeds of the fund-raising activity (excluding the cash advance) shall be reported on Schedule A - Contributions Received.

This rule is intended to implement Iowa Code Supplement sections 68A.203 and 68A.402.

**351—4.37(68A,68B) *Record keeping.***

**4.37(1) *Copies of reports.*** A committee shall preserve a copy of every report it files for at least three years following the filing of the report.

**4.37(2) *Supporting documentation.*** The documentation which supports a committee's disclosure report shall be preserved by the committee for at least five years after the due date of the report that covers the activity documented in the records; however, a committee is not required to preserve these records for more than three years from the certified date of dissolution of the committee. At a minimum, the supporting documentation shall consist of all of the following:

*a.* A ledger or similar record-keeping device which details all contributions received by the committee. This record shall include the name and address of each person making a contribution in excess of \$10, with the date and amount of the contribution. In lieu of or in addition to a ledger, the committee may record contributions received through a receipt book or other method of individually documenting the contributions, such as by making and keeping copies of the contribution checks.

*b.* The check register for the committee's account(s).

*c.* Bank statements for the committee's account(s).

*d.* Copies of canceled or duplicate checks for committee expenditures, if available.

*e.* Copies of bills or receipts for committee expenditures.

*f.* For committees which pay reimbursement for committee-related mileage, copies of vehicle mileage logs, including travel dates, distance driven, and travel purpose (description of event or activity). For a candidate's committee which leases a vehicle, the mileage log shall detail all mileage driven on the vehicle, including non-committee-related mileage.

This rule is intended to implement Iowa Code Supplement sections 68A.203, 68A.302, 68A.402 and 68A.403 and Iowa Code section 68B.32A.

DIVISION III  
POLITICAL MATERIAL—ATTRIBUTION STATEMENTS

**351—4.38(68A) Political attribution statement—contents.** Published material that expressly advocates the election or defeat of a candidate or that expressly advocates the passage or defeat of a ballot issue shall contain a statement identifying the person paying for the published material. This statement is referred to as the “attribution statement.” The term “published material” means any newspaper, magazine, shopper, outdoor advertising facility, poster, direct mailing, brochure, Internet Web site, campaign sign, or any other form of printed general public political advertising.

**4.38(1) *Registered committee.*** If the person paying for the published material is a committee that has filed a statement of organization, the words “paid for by” and the name of the committee shall appear on the material.

**4.38(2) *Individual, married couple, or unregistered candidate’s committee.*** If the person paying for the published material is an individual, the words “paid for by” and the name and address of the individual shall appear on the material. Published material that is jointly paid for by a married couple shall include the words “paid for by” and the name and address of one member of the married couple. For purposes of this subrule, “individual” includes a candidate who has not filed a statement of organization to register a committee.

**4.38(3) *Multiple individuals.*** If more than one individual paid for the published material, the words “paid for by”, the names of the individuals, and either the addresses of the individuals or a statement that the addresses of the individuals are on file with the Iowa ethics and campaign disclosure board shall appear on the material. The addresses shall be provided to the board and made available for public inspection.

**4.38(4) *Organization or unregistered political committee.*** If the person paying for the published material is an organization, the words “paid for by”, the name and address of the organization, and the name of one officer of the organization shall appear on the material. For purposes of this subrule, “organization” includes an organization advocating the passage or defeat of a ballot issue but that has not filed a statement of organization to register a political committee.

**4.38(5) *Pooled efforts.*** If the published material is paid for by more than one person, the words “paid for by” and the identification of the persons as set out in this rule shall appear on the material.

This rule is intended to implement Iowa Code Supplement section 68A.405 as amended by 2004 Iowa Acts, House File 2319, section 4.



**351—4.39(68A) Specific items exempted from or subject to attribution statement requirement; multiple pages.** Iowa Code Supplement section 68A.405 requires the placement of a “paid for by” attribution statement on political advertising and political material, with certain exceptions.

**4.39(1) *Items exempted from requirement.*** The requirement to place a “paid for by” attribution statement does not apply to the following:

- a.* Editorials or news articles of a newspaper or magazine that are not political advertisements.
- b.* Small items upon which the inclusion of the attribution statement would be impracticable, such as yard signs, bumper stickers, pins, buttons, pens, pencils, emery boards, matchbooks and, except as set out in subrule 4.39(2), items that are smaller than 2 inches by 4 inches.
- c.* T-shirts, caps, and other articles of clothing.
- d.* Means of communication such as television and radio that are subject to federal regulations regarding an attribution requirement.

*e.* Political advertising or political material placed by an individual who acts independently and spends \$100 or less of the individual’s own money to expressly advocate the passage or defeat of a ballot issue.

For purposes of this subrule, “yard sign” means a political sign with a total dimension of 32 square feet or less, regardless of whether both sides of the sign are used, that has been placed or posted on real property.

**4.39(2) *Items subject to requirement.*** The requirement to place a “paid for by” attribution statement applies to the following:

- a.* Advertising such as yard signs larger than 32 square feet, billboards, posters, portable sign carriers, and signs affixed or painted to the side or top of a building or vehicle.
- b.* Advertisements in a newspaper, magazine, shopper, or other periodical regardless of the size of the advertisement.
- c.* Direct mailings, flyers, brochures, postcards, or any other form of printed general public advertising that is larger than 2 inches by 4 inches.
- d.* Campaign Web sites.

**4.39(3) *Multiple pages.*** If the political advertising or political material consists of more than one page, the “paid for by” attribution statement need only appear on one page of the advertising or material. For a campaign Web site, the attribution statement need only appear on the home page of the site.

This rule is intended to implement Iowa Code Supplement section 68A.405.

**351—4.40(68A,68B) Newspaper or magazine.** For the purposes of these rules and Iowa Code Supplement section 68A.405, “newspaper or magazine” means a regularly scheduled publication of news, articles of opinion, and features available to the general public which does not require membership in or employment by a specific organization.

This rule is intended to implement Iowa Code Supplement section 68A.405.

**351—4.41(68A,68B) Apparent violations; remedial action.**

**4.41(1) *Administrative resolution.*** In an effort to informally resolve apparent violations of the requirement to place a “paid for by” attribution statement, the board may order administrative resolution of the matter. The board may direct the person responsible for placing the original political advertising or political material that did not include the attribution statement to place a correction advertisement in a local newspaper that reaches the same or substantially the same portion of the public that received the original political advertising or political material. The correction advertisement shall not be placed in the classified section.

**4.41(2) *Form of correction advertisement.*** The correction advertisement shall be in substantially the following form: “On (date) (describe the type of political advertising or political material) was distributed that did not state who paid for it. The (describe the type of political advertising or political material) was paid for by (insert name). Paid for by (insert correct attribution as set out in rule 351—4.38(68A,68B)).”

**4.41(3) *Board notice.*** The board shall notify the person who paid for the original political advertising or political material of the requirements of this rule. Notice shall include the direction to place the correction advertisement in a local newspaper that reaches the same or substantially the same portion of the public that received the initial political advertising or political material, the appropriate language for the correction advertisement, and the time frame for placing the correction advertisement and submitting a copy of it to the board.

**4.41(4) *Refusal to place correction advertisement.*** If the person who paid for the original political advertising or political material fails to timely file a correction advertisement after board notice to do so, the board may initiate the contested case proceeding process. If after a contested case proceeding it is determined that the person paid for the original political advertising or political material and then failed to comply with the board’s directive to place a correction advertisement, the board may impose any of the sanctions in Iowa Code section 68B.32D.

This rule is intended to implement Iowa Code Supplement section 68A.405 and Iowa Code section 68B.32A(8).

**351—4.42(56,68B) Specific items exempted from or subject to attribution statement requirement.** Rescinded IAB 2/4/04, effective 3/10/04.**351—4.43(56,68B) Apparent violations; remedial actions.** Rescinded IAB 2/4/04, effective 3/10/04.

DIVISION IV  
CORPORATE POLITICAL ACTIVITY

**351—4.44(68A,68B) Use of corporate property prohibited.** It is unlawful for a candidate’s committee or other political committee to use any property of a corporate entity, and it is unlawful for a corporate entity to knowingly permit the use of its property by a candidate’s committee or other political committee. “Corporate entity” as used in these rules means any profit or nonprofit corporation, and includes, but is not limited to, farm corporations, professional corporations (P.C.s), banks, savings and loan institutions, credit unions and insurance companies. For the purpose of these rules, the prohibited use of the property of a corporate entity shall include, but not be limited to, the following:

**4.44(1)** The physical placement of signs, billboards, posters, bumper stickers, brochures or other political advertising on corporate personal and real property, including the interior and exterior of buildings and motor vehicles. However, these rules are not intended to prohibit the use by a political committee or a candidate’s committee of an area commonly available to any member of the general public for other purposes.

**4.44(2)** The placement of a yard sign on the lawn or grounds of property owned by a corporate entity, unless the property is rented or leased to an individual for residential purposes, or unless the property is agricultural land owned by a family farm corporation.

**4.44(3)** The use of motor vehicles, telephone equipment, long-distance lines, computers, typewriters, office space, duplicating equipment and supplies, stationery, envelopes, labels, postage, postage meters or communication systems of corporate entities.

**4.44(4)** The use of corporate entity facilities, premises, recreational facilities and housing that are not ordinarily available to the general public.

**4.44(5)** The furnishing of beverages and other refreshments that are not ordinarily available to the general public.

**4.44(6)** The contributing of money of the corporate entity.

**4.44(7)** Any other transaction conducted between a corporation and a candidate's committee or political committee is presumed to be a corporate contribution unless the candidate's committee or political committee establishes to the contrary.

This rule is intended to implement Iowa Code Supplement section 68A.503.

**351—4.45(68A,68B) Corporate-sponsored political committee.** These rules do not prevent a corporate entity from soliciting eligible members to join or contribute to its own corporate-sponsored political committee (PAC), so long as the corporate entity adheres to the provisions of Iowa Code Supplement section 68A.503.

This rule is intended to implement Iowa Code Supplement section 68A.503.

**351—4.46(68A) Voter education.** These rules do not prevent a corporate entity from providing or publicizing voter registration procedures, election day information, voting procedures or other voter education information, so long as the information provided does not expressly advocate the election or defeat of a clearly identified candidate. Also, these rules do not prevent a candidate's committee from using a corporate computer to generate and file a campaign disclosure report so long as the report does not expressly advocate the election or defeat of a clearly identified candidate.

This rule is intended to implement Iowa Code Supplement section 68A.503.

**351—4.47(68A,68B) Permitted activity—reimbursement required.** The prohibitions against certain transactions between corporate entities and candidates or committees expressly advocating the election or defeat of candidates contained in Iowa Code Supplement section 68A.503 and in rule 4.44(68A,68B) are not construed to prohibit activity that occurs consistent with this rule.

**4.47(1) Purchase or rental of office facility.** A candidate's committee or any other committee that expressly advocates the election or defeat of a candidate may purchase or rent property belonging to a corporate entity, so long as the purchase or rental is at fair market value. For the purpose of this subrule, "fair market value" means the amount that a member of the general public would expect to pay to purchase or rent a similar property within the community in which the property is located.

**4.47(2) Use of corporate facilities to produce or mail materials.** Any person who uses the facilities of a corporate entity to produce or mail materials in connection with a candidate election is required to reimburse the corporate entity within a commercially reasonable time for the normal and usual charge for producing or mailing such materials in the commercial market. For example, if it would otherwise cost 10 cents per page to have a brochure copied at a commercial printer, the corporate entity must be reimbursed at 10 cents per page even if the overhead and operating cost is only 5 cents per page. Likewise, the corporate entity must be reimbursed at the first-class mail rate even if the direct cost to the corporate entity is less through the use of its bulk mail permit. This subrule does not affect the ability of a commercial vendor to charge an amount for postage which is less than for first-class mail where the reduced or bulk mail charge is available to all similarly situated customers without respect to the political identity of the customer.

**4.47(3) *Use or rental of corporate facilities by other persons.*** Persons other than stockholders, administrative officers or employees of a corporate entity who make any use of corporate facilities, such as using telephones, facsimile machines, typewriters or computers or borrowing office furniture for activity in connection with a candidate election, are required to reimburse the corporate entity within a commercially reasonable time in the amount of the normal and usual rental charge. If one or more telephones of a corporate entity are used as a telephone bank, a rebuttable presumption is established that \$3 per telephone per hour, plus any actual long distance charges, is acceptable as a normal and usual rental charge.

**4.47(4) *Use of airplanes and other means of transportation.***

*a. Air travel.* A candidate, candidate's agent, or person traveling on behalf of a candidate who uses noncommercial air transportation made available by a corporate entity shall, in advance, reimburse the corporate entity as follows:

(1) Where the destination is served by regularly scheduled commercial service, the coach class airfare (without discounts).

(2) Where the destination is not served by a regularly scheduled commercial service, the usual charter rate.

*b. Other transportation.* A candidate, candidate's agent, or person traveling on behalf of a candidate who uses other means of transportation made available by a corporate entity shall, within a commercially reasonable time, reimburse the corporate entity at the normal and usual rental charge.

**4.47(5) *Equal access not required.*** For the purpose of this rule, it is not necessary that the corporate entity be in the business of selling or renting the property, good or service to the general public; further, it is not necessary that the corporate entity provide access to the same property, good or service to other candidates or committees.

**4.47(6) *Commercially reasonable time.*** For the purpose of this rule, a rebuttable presumption is established that reimbursement to the corporate entity within ten business days is acceptable as within a commercially reasonable time.

**4.47(7) *Loans and debts.*** A financial institution may make a loan to a candidate or candidate's committee so long as the loan is repaid and all proper public disclosure of the transaction is made pursuant to rule 351—4.18(68A,68B). A candidate or candidate's committee may owe a debt to an insurance company, financial institution, or corporation so long as the debt is repaid and all proper public disclosure of the transaction is made pursuant to rule 351—4.16(68A,68B). The repayment of a loan or debt under this subrule shall be made prior to the dissolution of the committee pursuant to rule 351—4.57(68A,68B).

This rule is intended to implement Iowa Code Supplement section 68A.503.

**351—4.48(68A,68B) *Use of corporate facilities for individual volunteer activity by stockholders, administrative officers and employees.*** Stockholders, administrative officers and employees of a corporate entity may, subject to the rules and practices of the entity, make occasional, isolated, or incidental use of the facilities of a corporate entity for individual volunteer activity in connection with a candidate election and will be required to reimburse the corporate entity only to the extent that the overhead or operating costs of the corporate entity are increased; however, the name or identity of the corporate entity shall not be utilized by the stockholder, administrative officer or employee for the direct or indirect purpose of influencing an election of a candidate. Reimbursement for increased overhead or operating costs shall be made within a commercially reasonable time as defined in subrule 4.47(6).

As used in this rule, "occasional, isolated, or incidental use" generally means:

1. When used by administrative officers or employees during working hours, an amount of activity during any particular work period which does not prevent the administrative officer or employee from completing the normal amount of work which that administrative officer or employee usually carries out during such work period; or

2. When used by stockholders other than administrative officers or employees during the work period, such use does not interfere with the corporation in carrying out its normal activities; but

3. Any such activity which does not exceed one hour per week or four hours per month, regardless of whether the activity is undertaken during or after normal working hours, shall be considered as occasional, isolated, or incidental use of the corporate facilities.

This rule is intended to implement Iowa Code Supplement section 68A.503.

**351—4.49(68A,68B) Individual property.** These rules do not apply to the personal or real property of corporate officers or of individuals employed or associated with a corporate entity and shall not abridge the free-speech rights and privileges of individuals.

This rule is intended to implement Iowa Code Supplement section 68A.503.

**351—4.50(68A) Political corporations.** The prohibitions in Iowa Code Supplement section 68A.503 on corporations that make expenditures to expressly advocate for or against a clearly identified candidate do not apply to a nonprofit advocacy corporation that has received certification as a political corporation pursuant to this rule.

**4.50(1) Applicability.** A political corporation may make an independent expenditure as defined in Iowa Code Supplement section 68A.404(1) to expressly advocate for or against a clearly identified candidate. However, a political corporation may not make direct contributions to a candidate's committee, state statutory political committee, county statutory political committee, or any political committee (PAC) that is established to expressly advocate for or against a clearly identified candidate.

**4.50(2) Criteria.** A corporate entity applying for certification as a political corporation shall meet all of the following criteria:

*a.* The corporation was organized solely for political purposes and engages in minor business activities that generate minimal income and that are incidental to its political purposes.

*b.* The corporation is not sponsored by a business corporation and has a policy of accepting only an insignificant and insubstantial amount of income from business corporations.

*c.* The corporation has no shareholders or others that have claims on its assets or earnings.

**4.50(3) Application.** A corporate entity seeking certification as a political corporation shall submit a letter affirming that the corporate entity meets all of the criteria set out in subrule 4.50(2). The application letter shall also include all other pertinent details of the corporate entity's activities and shall be signed by a corporate officer.

**4.50(4) Board review.** The board shall review an application letter from a corporate entity seeking status as a political corporation and shall issue a letter of approval or denial.

**4.50(5) Denial or failure to seek certification.** It shall be deemed a violation of Iowa Code Supplement section 68A.503 for a corporate entity that is denied certification as a political corporation to make an independent expenditure that expressly advocates for or against a clearly identified candidate. It shall be deemed a violation of Iowa Code Supplement section 68A.503 for a corporation to make an independent expenditure that expressly advocates for or against a clearly identified candidate without first seeking certification as a political corporation.

**4.50(6) Filing.** As required by Iowa Code Supplement section 68A.404, a corporate entity granted political corporation status that makes an independent expenditure in excess of \$750 in the aggregate shall file an independent expenditure statement within 48 hours after the making of the expenditure.

**4.50(7) Campaign committee incorporation.** An Iowa committee organized under Iowa Code Supplement chapter 68A that chooses to incorporate may do so without applying for certification as a political corporation. A committee that chooses to incorporate is not a prohibited contributor under Iowa Code Supplement section 68A.503.

This rule is intended to implement Iowa Code Supplement sections 68A.404 and 68A.503.

**351—4.51(68A) Candidate debate—media organization; debate structure; debate funding; contribution reporting inapplicable.** Iowa Code Supplement section 68A.503 prohibits corporations from making contributions to state or local candidates in Iowa. This prohibition does not apply to incorporated media organizations that host candidate debates described in this rule.

**4.51(1) Media organization defined.** “Media organization” means a broadcaster, cable television operator, television programmer, television producer, bona fide newspaper, magazine, or any other periodical publication. The media organization shall not be owned or controlled by a political party, political committee, or candidate.

**4.51(2) Debate structure.** The structure of the debate shall be left to the discretion of the media organization provided that at least two or more candidates for the particular office are invited to participate. The debate shall not be structured to promote or advance one candidate over another. In choosing which candidates to invite to a debate, the media organization shall use good faith editorial judgment that is reasonable and viewpoint-neutral.

**4.51(3) Funding debates.** A media organization may use its own funds and may accept funds donated by corporations to defray costs incurred in staging a candidate debate under this rule.

**4.51(4) Contribution reporting inapplicable.** The costs of a debate under this rule are not a reportable monetary or in-kind contribution under Iowa Code Supplement section 68A.402.

This rule is intended to implement Iowa Code Supplement sections 68A.402 and 68A.503.

**351—4.52(68A,68B) Corporate involvement with political committee funds.**

**4.52(1) Corporate payroll deductions.** For purposes of interpretation of Iowa Code Supplement section 68A.503, the administrative functions performed by a corporation (profit or nonprofit corporation including, but not limited to, a bank, savings and loan institution, credit union or insurance company) to make payroll deductions for an employee organization’s political committee and to transmit the deductions in lump sum to the treasurer of the political committee shall not be a prohibited corporate activity so long as the corporate entity is serving only as a conduit for the contributions.

**4.52(2) Joint solicitations and electronic transfer deposits.** Corporate sponsors of political committees which receive membership dues are permitted to solicit and receive contributions to their political committees (PACs) subject to the following requirements:

a. The corporate sponsor shall initially submit a copy of its joint solicitation form for prior approval of the board. The joint solicitation form shall include a prominent statement that financial participation in the political committee (PAC) is voluntary and not a requirement of membership with the sponsor. The form further shall state that a check containing both membership dues and PAC contributions cannot be written on a corporate account.

b. The corporate sponsor shall resubmit its joint solicitation form each year with its PAC January disclosure report. If changes in the form have been made (other than dates), the form shall not be used until approved.

c. Checks which include both dues and PAC contributions may be deposited in the respective banking accounts by electronic transfer deposit so long as the sponsor maintains no control over the PAC portion of the funds, and records of the individual checks received are retained by the sponsor or PAC for a period of three years. These records shall be available to the board upon request.

**4.52(3) Allowable costs of administration.** For the purposes of interpreting Iowa Code Supplement section 68A.503, subsection 3, which permits an entity otherwise forbidden from contributing to a candidate or a candidate’s committee for “financing the administration of a committee sponsored by that entity,” the following are considered to be allowable costs of administration:

a. Full or partial compensation for political committee staff, which may include both wages and benefits.

b. Expenses of transportation and travel incurred by political committee staff; however, this does not include expenses of transportation or travel if provided by a political committee or a staff member to a candidate, nor does this include expenses of meals or events held on behalf of a candidate.

c. Printing and office supplies related to routine office administration so long as the printing and supplies are not used to expressly advocate for or against any candidate.

d. Postage and stationery, including that necessary for mailing contributions to specific candidates. Postage and stationery necessary for distributing political material expressly advocating a specific candidate to persons other than the committee membership are not permitted.

e. Expenses of maintaining committee records and preparing financial disclosure reports, including costs associated with services provided by an accountant or other professional.

f. Promotional materials, such as stickers, pens, and coffee cups, so long as the items promote the political committee itself, but not a specific candidate.

An item which is excluded by this subrule from being an allowable cost of administration may still be provided by the committee, so long as that cost is paid for from contributions or other sources of funds other than the parent entity.

This rule is intended to implement Iowa Code Supplement section 68A.503.

#### DIVISION V INDEPENDENT EXPENDITURES AND IN-KIND CONTRIBUTIONS

**351—4.53(68A,68B) Express advocacy; in-kind contributions; independent expenditures—definitions.** For the purposes of Iowa Code Supplement chapter 68A, the following definitions apply.

**4.53(1) *Express advocacy.*** “Express advocacy” means any communication as defined in Iowa Code Supplement section 68A.102(14). “Express advocacy” includes a communication that uses any word, term, phrase, or symbol that exhorts an individual to vote for or against a clearly identified candidate or for the passage or defeat of a clearly identified ballot issue.

**4.53(2) *In-kind contribution.*** “In-kind contribution” means the provision of any good or service to a committee without charge or at a charge that is less than the usual and normal charge for such good or service. If a good or service is provided at less than the usual and normal charge, the amount of the in-kind contribution is the difference between the usual and normal charge for the good or service at the time of the contribution and the amount charged the committee. An in-kind contribution also includes any expenditure that meets the definition of a coordinated expenditure in subrule 4.53(4).

**4.53(3) *Independent expenditure.*** “Independent expenditure” means an expenditure by a person for goods or services, including express advocacy communication, on behalf of a candidate or a ballot issue which is not made with the knowledge and approval of a candidate or a ballot issue committee. “Independent expenditure” does not include incidental expenses (expenses of \$25 or less per incident absorbed by the volunteer which result from or arise out of the volunteer work) incurred by an individual in performing volunteer work.

**4.53(4) *Coordinated expenditure.*** “Made with the knowledge and approval of a candidate or ballot issue committee” means that there has been arrangement, coordination, or direction by the candidate or an agent or officer of the candidate’s committee or a ballot issue committee prior to the procurement or purchase of the good or service, or the publication, distribution, display, or broadcast of an express advocacy communication. This may also be referred to as a “coordinated expenditure.” An expenditure will be presumed to be coordinated when it is:

a. Based on information provided to the expending person by the candidate, the candidate’s committee, or the ballot issue committee with a view toward having an expenditure made; or

b. Made by or through any person who is or has been authorized to raise or expend funds; who is or has been an officer of the candidate’s committee or the ballot issue committee; or who is or has been receiving any form of compensation or reimbursement from the candidate, the candidate’s committee, or the ballot issue committee.

This rule is intended to implement Iowa Code Supplement section 68A.404.

DIVISION VI  
COMMITTEE DISSOLUTION**351—4.54(68A,68B) Statement of dissolution (DR-3); final report; closing bank statement.**

**4.54(1) *Statement of dissolution; signature.*** The statement of dissolution (DR-3) shall be filed within 30 days after the committee terminates its activity, disposes of its funds and assets, and has discharged all of its debts and obligations. The statement shall be either typewritten or printed legibly in black ink and shall be signed by the treasurer or candidate in the case of a candidate's committee, or by the treasurer or chairperson in the case of a political committee.

**4.54(2) *Final report.*** The committee shall file a final report indicating the committee's closing transactions. A committee which submits a report designated as a final report which, when reviewed by the board staff in conjunction with prior committee reports and bank statements, accounts for all committee balances and evidences that all committee funds and assets have been properly distributed and all obligations have been discharged, shall be certified by the board staff as dissolved and its filing obligations shall be terminated. A committee that submits a report designated as a final report which, when reviewed by the board staff, does not account for all previously reported balances and obligations, shall not be certified as dissolved, and its filing obligations shall continue until the inconsistencies are resolved either through amending or supplementing the attempted final report submitted by the committee.

**4.54(3) *Final bank statement.*** A copy of the committee's final bank statement showing the committee's closing transactions and a zero balance shall be attached to or submitted with the committee's final report. Committees participating in elections at the county, city, school, or other political subdivision level are not required to file a final bank statement unless requested to do so by the board. A committee seeking a waiver from the requirements of this subrule may do so in accordance with 351—Chapter 15.

This rule is intended to implement Iowa Code Supplement section 68A.402(5).

**351—4.55(68A,68B) Leftover funds.**

**4.55(1)** A committee may file a Notice of Dissolution when all of its debts and obligations are paid or satisfied, all campaign property is disposed of, and its cash balance is reduced to zero.

**4.55(2)** If a committee owes a debt to a corporate entity which the committee is unable to repay because the corporate entity has disbanded, the record of the debt has been lost or for some other reason the debt remains unpaid, the committee will be considered to have satisfied this obligation if the committee pays an amount equal to the debt owed the corporate entity either to a charitable organization or the state of Iowa general fund and if the committee provides evidence of this payment to the board.

This rule is intended to implement Iowa Code Supplement sections 68A.304, 68A.402(5), and 68A.503.

**351—4.56(68A,68B) Disposition of property for dissolution of committee.**

**4.56(1) *Manner of disposition—candidates' committees.*** The final report of a candidate's committee shall include an accounting of the disposition of all campaign property with a residual value of \$100 or more. Disposition may be through a sale of the property at fair market value, with proceeds treated as any other campaign funds, or through donation of the property as set out in Iowa Code Supplement section 68A.303(1). The committee shall be prepared to provide an explanation or documentation of a fair market value determination.

**4.56(2) *Computer software.*** Because some computer software cannot be sold or transferred to another entity due to license, copyright or trademark restrictions, the committee may provide a statement signed by the candidate or political committee chairperson that software cannot be transferred and is therefore deemed to have no market value. In the event the committee is able to legally transfer the software, the committee shall establish a fair market value for the transaction and properly report its disposition on the final report.

This rule is intended to implement Iowa Code Supplement sections 68A.304 and 68A.402.



**351—4.57(68A,68B) Assumption or settlement of debts and obligations.**

**4.57(1)** *Assumption generally allowed, except by corporations.* Debts or obligations of a committee may be transferred, assumed, or forgiven by a person other than the committee. The forgiveness of a debt is an in-kind contribution to the committee, except that the person shall not be a corporation unless the committee is a ballot issue committee. When noncorporate transfers, assumptions, or forgiveness of debts or obligations occurs, the committee shall submit a written and signed agreement between the three parties, in the case of a transfer or assumption (the original debtor-committee, the person who is owed the debt, and the new, assuming debtor), or between the two parties, in the case of a debt forgiveness.

**4.57(2)** *Settlement of contested debts.* If there is a dispute or contest between the committee and a creditor which is a corporation, in order to discharge or settle a committee debt for less than the original amount of the indebtedness, the committee and the creditor shall submit a written statement to the board describing the debt and the controversy. The corporate creditor shall also describe the steps taken to settle or collect the debt in question, as well as describing the steps taken to settle or collect other debts owed to the creditor by other persons in the creditor's ordinary course of business. The board will review these matters on a case-by-case basis in order to determine whether to allow the committee to report the debt as discharged. If there is a dispute or contest between the committee and a creditor that is not a corporation, the debt may be discharged or settled for less than the original amount of the debt if the committee provides with its disclosure report a written and signed agreement between the two parties describing the debt and the controversy and the resolution or settlement to which the parties have agreed. However, for a committee debt owed to any creditor, whether a corporation or not, a copy of a final court order which establishes as a finding of fact or conclusion of law that the committee has no further liability on the obligation to the creditor shall be dispositive of the issue for purposes of whether the debt can be reported as discharged.

**4.57(3)** *Unavailable creditor.* If the committee cannot locate a person to whom it owes a debt, the committee shall provide the board with a written statement describing the steps it has taken to locate the creditor and shall request direction from the board as to what additional steps, if any, should be taken. If the debt is owed a corporation, the additional steps may include payment to a charitable entity or the general fund of the state of Iowa as provided in rule 4.55(68A,68B).

This rule is intended to implement Iowa Code Supplement sections 68A.402 and 68A.503.

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